

## **Reassessment of Property Damaged by Misfortune or Calamity**

State law allows the Assessor's Office to temporarily reduce the assessed value of a property that was damaged or destroyed through no fault of the property owner. The damage must exceed \$10,000 and an application must be filed within 12 months from the date the damage occurred.

### **What type of property tax relief is available?**

The current property taxes will be reduced for that portion of the property damaged or destroyed. This reduction will be from the date of the damage, and will remain in effect until the property is rebuilt or repaired.

### **What are the requirements to qualify for this tax relief?**

In order to qualify, the damage must be in excess of \$10,000 in value, and a claim should be filed with the Assessor's Office within 12 months from the date the damage occurred.

### **If my furniture was destroyed, can my property taxes be reduced?**

No. Household furnishings are not assessed for property taxes and, therefore, do not qualify for property tax relief.

### **Do boats and airplanes qualify for this property tax relief if they were damaged by a storm or fire?**

Yes. Tax relief is available for all taxable property, including boats, aircraft, and business personal property.

### **How does the Assessor's Office determine the amount of property taxes to be refunded if my house was partially destroyed by a fire?**

The appraiser determines the market value of the house before and after the damage. The percentage of the loss is then applied to the assessed value of the house and a refund is issued. The land value will remain unchanged.

### **Once I file my application, what is the process?**

After the application is processed by the Assessor's Office, a notice of proposed new assessment will be sent to the taxpayer. The result from the above assessment will be a corrected tax bill or, if already paid, refund will be made based on the amount of reduction. The refund will be prorated from the date of destruction to the end of the fiscal year.

### **What if I disagree with the value as determined by the Assessor's Office?**

If you disagree with the value established by the Assessor's Office, you must file an appeal within six months from the date on the notification of proposed values. A hearing will be scheduled by the Assessment Appeals Board.

### **How can I qualify for this property tax relief?**

In order to qualify for this property tax relief, you must file a claim form with the Assessor's Office. In certain circumstances, the Assessor will order the reduction on behalf of the homeowners.

**After my property is rebuilt or repaired following the damage, will my property taxes be increased over what they were before?**

No. Property owners will retain their previous taxable value if the house is rebuilt in a like or similar manner, regardless of the actual cost of construction. However, any new square footage or extras, such as additional baths, will be added to the base-year value at its full market value.

**Where do I get the necessary claim form?**

You may obtain an application by

1. Calling or visiting one of the 9 local district offices:  
[www.sbcounty.gov/assessor/OfficeLocations.asp](http://www.sbcounty.gov/assessor/OfficeLocations.asp)
2. Downloading the application from our web site at  
[www.sbcounty.gov/assessor/documents/arp033a.pdf](http://www.sbcounty.gov/assessor/documents/arp033a.pdf)
3. Calling the Assessor's Property Information Office at (909) 387-8307, or
4. Write to us at the Assessor's Main Office at

Bill Postmus  
Office of the Assessor  
172 W. Third Street, 5<sup>th</sup> Floor  
San Bernardino, CA 92415